

**UNITED STATES OF AMERICA**  
**BEFORE THE**  
**SECURITIES AND EXCHANGE COMMISSION**

March 21, 2022

---

In the Matter of

**SPGL Acquisition Corporation**  
**222 Berkeley Street**  
**18th floor**  
**Boston, MA 02116**

**ORDER DECLARING REGISTRATION**  
**STATEMENT ABANDONED UNDER THE**  
**SECURITIES ACT OF 1933, AS AMENDED**

File No: 333-254180

---

SPGL Acquisition Corporation filed with the Commission a registration statement to register securities under Section 6(a) of the Securities Act of 1933. The registration statement has been on file for more than nine months and has not yet become effective.

SPGL Acquisition Corporation has failed to respond to notice under Rule 479 that the registration statement would be declared abandoned unless it was timely amended or withdrawn;

In view of the foregoing, it is ORDERED that the registration statement be declared abandoned on March 21, 2022.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority.

Mary Beth Breslin  
Office Chief